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Industrial Resources: Barren County - Cave City

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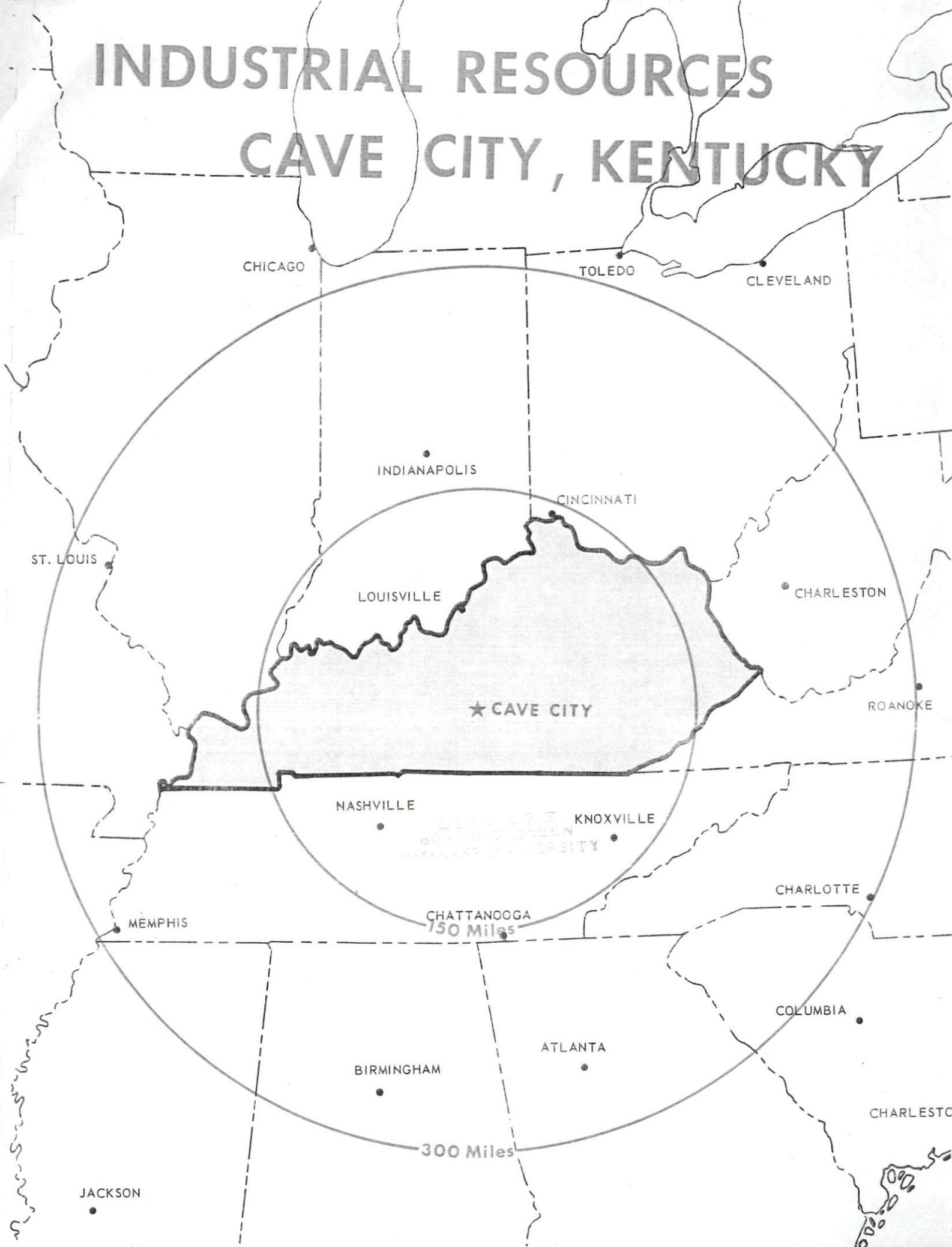
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INDUSTRIAL RESOURCES CAVE CITY, KENTUCKY



INDUSTRIAL RESOURCES

CAVE CITY, KENTUCKY

23029

Prepared by

The Cave City Chamber of Commerce
and
The Kentucky Department of Commerce

Frankfort, Kentucky

April, 1963

LEWIS & CLARK
HOWLING GREEN
BUSINESS UNIVERSITY

INDUSTRIAL RESOURCES

CAVE CITY, KENTUCKY

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SUMMARY DATA

POPULATION:

1960: Cave City - 1,418

Barren County - 28,303

CAVE CITY LABOR SUPPLY AREA:

Includes Barren and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area - 5,391 men and 3,041 women. Number of workers available from Barren County - 1,003 men and 564 women.

TRANSPORTATION:

Railroads: Cave City is served by the first division of the Louisville and Nashville Railroad, which operates between Louisville, Kentucky, and Nashville, Tennessee.

Air: The nearest commercial airport is the Bowling Green-Warren County Airport located near Bowling Green, Kentucky, 30 miles distant.

Trucks: Cave City is served by three commercial trucking agencies. The nearest terminal facilities are located in Bowling Green, Kentucky, 30 miles distant.

Bus Lines: Cave City is served by the Southeastern Greyhound Bus Lines, which operates between Louisville, Kentucky, and Nashville, Tennessee.

HIGHWAY DISTANCES FROM CAVE CITY, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	357	Memphis, Tenn.	297
Chicago, Ill.	390	New Orleans, La.	643
Cincinnati, Ohio	205	New York, N. Y.	859
Detroit, Mich.	459	St. Louis, Mo.	320
Los Angeles, Calif.	2,145	Washington, D. C.	699

Electricity

Cave City is provided electric power by the Kentucky Utilities Company.

Natural Gas

Cave City is provided natural gas by the Western Kentucky Gas Company.

Water

The present water system of Cave City is to be replaced by the Green River Valley Water District. This new source will have a treatment capacity of 1,000,000 gallons of finished water daily.

Sewerage

Cave City has under construction a new sewerage system with all modern equipment.

POPULATION AND LABOR MARKET

Population

Cave City has shown an increase in population for each decade of this century with the largest increase occurring in the 50's. They have shown a 163% increase in population since 1900.

Barren County has shown an increase in population for each decade except the 50's. They have shown a 22% increase in population since 1900.

TABLE 1

POPULATION DATA FOR CAVE CITY AND BARREN COUNTY WITH
COMPARISONS TO THE KENTUCKY RATE OF CHANGE, 1900-1960

Year	<u>Cave City</u>		<u>Barren County</u>		<u>Kentucky</u>
	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>	<u>% Change</u>
1900	538	----	23,197	---	15.5
1910	645	19.8	25,293	9.0	6.6
1920	690	6.9	25,356	0.2	5.5
1930	773	12.0	25,844	1.9	8.2
1940	960	24.1	27,559	6.6	8.8
1950	1,119	16.5	28,386	3.0	3.5
1960	1,418	26.7	28,303	-0.3	3.2

Per cent of nonwhite population in county: 7.4

Economic Characteristics

Barren County is a predominantly rural county having only one community classified as urban. This is Glasgow, the county seat. The inhabitants are primarily engaged in agriculture and manufacturing. There were 4,273 workers employed in agriculture in the fall of 1959. The next largest groups were manufacturing with 1,433 employed and wholesale and retail trade with 1,264 employed. These figures were as of June 1962. Total employment at that time in all industries was 3,854, excluding those directly employed in agriculture.

Wage rates are below the state average in Barren County. The average weekly earnings in 1961 for all industries were \$52.94, and \$52.41 for manufacturing. During this same period the state average was \$83.44 for all industries and \$96.07 for manufacturing.

The annual Barren County per capita income was reported as \$1,203 for 1961 as compared to the state average of \$1,412.*

In 1961, retail sales in Barren County totaled \$31,267,000.*

Labor Market

Supply Area: The Cave City labor supply area is defined for the purpose of this statement to include Barren and the adjacent counties of Allen, Edmonson, Hart, Metcalfe, Monroe, and Warren.

Labor Potential Defined: The total estimated labor supply is composed of three major groups. The first two are currently available for industrial employment, the third group describes the potential for future years.

1. The current unemployed, measured here by unemployment insurance claimants.
2. Men who would shift from low paying jobs such as agriculture and women who would enter the labor force if jobs were available.
3. The future labor supply due to aging of the population and measured here by the number of boys and girls becoming 18 years of age during the 1960's.

Numbers Available: The total population of the Cave City labor supply area was reported to be 128,763 by the 1960 U. S. Census of Population, which was a decrease of 4,561 persons since the 1950 census count of 133,324. This was a 3.5% decrease for the 10-year period. It should be noted that the largest increase and the largest percentage increase in population was in Warren County.

The total estimated to be currently available for industrial employment includes 5,391 males and 3,041 females. This distribution is shown in table 2.

* Sales Management, Survey of Buying Power, June 10, 1962

TABLE 2

DISTRIBUTION OF THE CURRENT ESTIMATED LABOR SUPPLY
WITH COMPONENTS, BARREN COUNTY AREA, MAY, 1962*

	<u>Total</u>		<u>Total</u>	<u>Labor Supply**</u>		<u>Unemployed</u>	
	<u>Male</u>	<u>Female</u>		<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
Area Total:	5,391	3,041	8,432	4,494	2,808	897	233
Barren	1,003	564	1,567	833	514	170	50
Allen	811	393	1,204	738	376	73	17
Edmonson	606	594	1,200	460	559	146	35
Hart	660	579	1,239	562	551	98	28
Metcalfe	519	365	884	496	358	23	7
Monroe	766	432	1,198	700	413	66	19
Warren	1,026	114	1,140	705	37	321	77

Future Labor Supply: The future labor supply will include some proportion of the 12,316 boys and 11,790 girls who will become 18 years of age by 1970. To arrive at the exact number that would enter the area work force would be impossible. Probably the most influential internal factor would be the type of local employment available. The area distribution of these children is shown in table 3.

TABLE 3

DISTRIBUTION OF THE FUTURE LABOR SUPPLY, BARREN COUNTY AREA
BASED ON 1960 U. S. CENSUS OF POPULATION DATA

	<u>18 Years of Age by 1970</u>	
	<u>Males</u>	<u>Females</u>
Area Total:	12,316	11,790
Barren	2,653	2,556
Allen	1,087	1,091
Edmonson	967	933
Hart	1,525	1,355
Metcalfe	802	732
Monroe	1,299	1,183
Warren	3,983	3,940

* Kentucky Department of Economic Security

** Men who would shift from low paying jobs such as farming and women who would enter the labor force if jobs were available.

Area Employment Characteristics: The following three tables show the Cave City area employment in agriculture and the covered employment of manufacturing and all industries, respectively.

TABLE 4

BARREN COUNTY AREA AGRICULTURAL EMPLOYMENT
FALL, 1959*

	<u>Family Workers</u>	<u>Hired Workers**</u>	<u>Total</u>
Area Total:	17,133	684	17,817
Barren	4,101	172	4,273
Allen	2,352	36	2,388
Edmonson	1,310	30	1,340
Hart	2,471	50	2,521
Metcalf	1,770	35	1,805
Monroe	1,969	21	1,990
Warren	3,160	340	3,500

* U. S. Census of Agriculture

** Regular Workers (Employed 150 days or more)

TABLE 5

BARREN COUNTY AREA MANUFACTURING EMPLOYMENT
JUNE, 1959*

	Area							
	Total	Barren	Allen	Edmonson	Hart	Metcalf	Monroe	Warren
Total manu- facturing	6,325	1,433	658	2	265	203	501	3,263
Food & kindred products	1,013	231	4	0	51	0	46	681
Tobacco	137	2	0	0	10	0	0	125
Clothing, tex- tile & leather	2,680	869	357	0	172	197	295	790
Lumber & furniture	717	68	294	2	17	6	139	191
Print., publ. & paper	142	52	3	0	15	0	17	55
Chemicals, petroleum & rubber	16	9	0	0	0	0	0	7
Stone, clay & glass	35	17	0	0	0	0	4	14
Primary metals	0	0	0	0	0	0	0	0
Machinery, metal products & equipment	1,584	185	0	0	0	0	0	1,399
Other	1	0	0	0	0	0	0	1

* Includes only those workers covered by unemployment insurance.

TABLE 6

BARREN COUNTY AREA COVERED EMPLOYMENT,*
ALL INDUSTRIES, JUNE, 1962

	Area							
	Total	Barren	Allen	Edmonson	Hart	Metcalf	Monroe	Warren
Mining and Quarrying	307	69	38	39	40	14	15	92
Contract Construction	1,211	349	64	0	92	0	46	660
Manufacturing	6,325	1,433	658	2	265	203	501	3,263
Transportation, Communications and Utilities	1,029	259	56	0	44	17	48	605
Wholesale and Retail Trade	4,781	1,264	434	62	303	62	230	2,426
Finance, Ins. & Real Estate	504	113	22	10	29	9	31	290
Services	1,517	358	68	185	61	0	19	826
Other	52	9	6	5	0	0	0	32
Total	15,726	3,854	1,346	303	834	305	890	8,194

LOCAL MANUFACTURING

The following table shows existing firms, products manufactured, and employment in Cave City.

* Includes only workers covered by unemployment insurance.
Source: Kentucky Department of Economic Security

TABLE 7

CAVE CITY MANUFACTURING FIRMS WITH
PRODUCTS AND EMPLOYMENT, 1963

<u>Firm</u>	<u>Product</u>	<u>Employment</u>		
		<u>Male</u>	<u>Female</u>	<u>Total</u>
Mammoth Cave Garment Co.	Overalls	10	140	150
Dogwood Shuttle Mill	Shuttles	4	0	4
E-Z	Plant bed burners	4	0	4
Monroe's Feed Mill	Feeds, grains	6	0	6
Caveland Furniture Co.	Reproduction cherry furniture	4	0	4
Square Deal Lumber Co.	Rough & dressed lumber	7	0	7

Prevailing Wage Rates

	<u>Per Hour</u>
Unskilled	\$1.15 up
Semiskilled	\$1.50 - \$2.25
Skilled	Up to \$2.80

Unions

There are no unions represented in Cave City.

TRANSPORTATION

Railroads

Cave City is served by the first division of the Louisville and Nashville Railroad, operating between Louisville, Kentucky, and Nashville, Tennessee. There are two local freights every other day, one northbound and one southbound. There are also four local passenger trains daily, two northbound and two southbound. Switching service is available six days a week and sidings can accommodate approximately 20 cars. Outbound carloads average 15 per month consisting of household goods and inbound loads average 12 per month consisting of coal, lumber, fertilizer, and building supplies. Railway Express is available.

TABLE 8

RAILWAY TRANSIT TIME FROM CAVE CITY, KENTUCKY, TO:*

<u>Town</u>	<u>No. of Hrs.</u>	<u>Town</u>	<u>No. of Hrs.</u>
Atlanta, Ga.	44	Louisville, Ky.	4
Birmingham, Ala.	40 1/2	Nashville, Tenn.	22
Chicago, Ill.	37	New York, N.Y.	69
Cincinnati, Ohio	33	Pittsburgh, Pa.	50 1/2
Cleveland, Ohio	45	St. Louis, Mo.	33
Detroit, Mich.	44 1/2	Knoxville, Tenn.	36

Highways

Cave City is served by U. S. Route 31-W and Kentucky Route 70. The highway map shows the major highways, turnpikes, and proposed routes in Kentucky.

TABLE 9

HIGHWAY DISTANCES FROM CAVE CITY, KENTUCKY, TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	357	Lexington, Ky.	130
Birmingham, Ala.	370	Louisville, Ky.	87
Chicago, Ill.	390	Nashville, Tenn.	97
Cincinnati, Ohio	205	New York, N.Y.	859
Detroit, Mich.	459	Pittsburgh, Pa.	493
Knoxville, Tenn.	193	St. Louis, Mo.	320

Truck Service: Cave City is provided truck service by three common carriers. They are Federal Express, Inc., Bowling Green, Kentucky; Hayes Freight Lines, Inc., Hopkinsville, Kentucky; and Wilson Freight Forwarding Company, Cincinnati, Ohio. Federal Express maintains a terminal in Bowling Green.

* Louisville and Nashville, Director of Industrial Development, Louisville, Kentucky

TABLE 10

TRUCK TRANSIT TIME FROM CAVE CITY, KENTUCKY, TO
SELECTED MARKET CENTERS*

<u>Town</u>	<u>Delivery Time (days)</u>		<u>Town</u>	<u>Delivery Time (days)</u>	
	<u>LTL</u>	<u>TL</u>		<u>LTL</u>	<u>TL</u>
Atlanta, Ga.	2	2	Louisville, Ky.	1	1
Birmingham, Ala.	2	2	Los Angeles, Calif.	7	7
Chicago, Ill.	2	2	Nashville, Tenn.	1	1
Cincinnati, Ohio	2	2	New Orleans, La.	2	2
Cleveland, Ohio	2	2	New York, N. Y.	3	3
Detroit, Mich.	2	2	Pittsburgh, Pa.	3	3
Knoxville, Tenn.	2	2	St. Louis, Mo.	2	2

Bus Lines: Cave City is provided bus transportation by the Southeastern Greyhound Lines, Inc., which operates between Louisville and Nashville. A modern terminal provides the halfway stop for this route. Summer traffic is 35 buses each way daily and winter traffic is 14 each way daily.

Taxi Service: Taxi service is provided in Cave City by two companies.

Air

The nearest commercial airport is the Bowling Green-Warren County Airport which is approximately 30 miles distant. This field has two paved and lighted runways plus navigation and radio facilities. Eastern Air Lines provides four daily flights.

The Glasgow Municipal Airport is located approximately 6 miles south of Cave City. This airport has a 3,000 x 75 foot paved runway with medium intensity lights and an administration building. Services for minor repairs and gasoline are available.

UTILITIES AND FUEL

Electricity

Cave City is provided electric power by the Kentucky Utilities Company.

* Federal Express, Bowling Green, Kentucky

Kentucky Utilities Company provides electric service in 78 Kentucky counties. The company has a generating capacity of 575,000 KW in its five generating stations which are located in eastern, central, and western Kentucky. The company also has major interconnections with its neighboring utilities - Louisville Gas and Electric, Ohio Power Company, Kentucky Power Company, Electric Energy, Inc., Ohio Valley Electric Corporation, Central Illinois Public Service Company, and TVA. These interconnections provide a means of interchanging substantial blocks of electricity when desired. Rates for industry will be furnished by the Company's Industrial Development Department in Lexington, Kentucky.

As of June 1, 1963, the 575,000 KW generating capacity will be increased to 740,000 KW.

Natural Gas

Natural gas is distributed in Cave City by the Western Kentucky Gas Company whose source is the Texas Gas Transmission Corporation.

The BTU content per cubic foot is 1,040 and the specific gravity is .60. There are 487 metered customers in Cave City and the peak demand has been 775,000 cu. ft. in a day. Distribution pressure is 35 psi. Future plans for increasing the distribution pressure are in the planning stage.

General Service Rate 1:

Rate Net:

	<u>Cu. Ft. Per Month</u>	<u>Per 100 Cu. Ft.</u>
First	1,000	\$1.50 Minimum
Next	2,000	.0895
Next	7,000	.0725
Next	40,000	.0665
All additional		.0595

Seasonal Service Rate 2:

Rate Net:

First	500	\$0.475 per MCF
All additional MCF per month		.425 per MCF

Large Volume Rate 3:

Rate Net:

Individually metered service where customer requires and contracts for not less than 20 MCF per day.

Base Load all gas per month @ \$0.475 per MCF
Excess of Base Load all gas per month @ \$0.595 per MCF

Special Industrial Rate:

Industrial rates to customers using a minimum base load of 500 MCF per day can be obtained from the Director of Industrial Development, Western Kentucky Gas Company, Owensboro, Kentucky.

Coal and Coke

Cave City is located near the Western Kentucky Coal Field.

Coal is supplied by the Western Kentucky Coal Field which consists of 127 mines located in 12 counties, with Hopkins and Muhlenberg being the leading coal producing counties in that Field. The 1960 average production was 241,000 tons per mine, and a combined total of 30,587,000 tons. Underground mines produced 42 per cent, and strip mines 58 per cent of the total output. The average value per ton was \$3.49 in 1960, f.o.b. mine. Shipments were 95 per cent by rail and water and 5 per cent by truck. All coal was sold on the open market.*

Kentucky has three coke plants located in Ashland, Calvert City, and Dawson Springs. Border state operations supplement this supply.

Fuel Oil

Kentucky has three fuel oil refineries located in Catlettsburg, Louisville, and Somerset. This supply is supplemented by border state operations.

* The Mineral Industry of Kentucky, University of Kentucky, Series X, 1962

WATER AND SEWERAGE

Public Water Supply

The existing water plant of Cave City is to be replaced by the Green River Valley Water District. This plant will have a capacity of 1,000,000 gallons per day with a 200,000-gallon clear well, to be used for storage at the plant. Another 500,000-gallon reservoir is situated between Cave City and Horse Cave. Water will be distributed to Cave City by 12-, 10-, and 8-inch mains. Cave City will also utilize its 60,000-gallon elevated standpipe.

At the present there are 480 customers who use an average of 150,000 gallons per day. Peak daily use has been 220,000 gallons per day.

This new water district, which is to serve Cave City and the surrounding communities, will be completed and in operation in 1963. The existing Cave City plant will remain as an alternate source. The city anticipates no increase in rates and currently they are:

Rates:

	<u>Gallons</u>	<u>Per M Gallons</u>
First	2,000	\$3.00 Minimum
Next	2,001 - 5,000	.90
Next	5,000 - 10,000	.80
Next	10,000 - 20,000	.70
Next	20,000 - 30,000	.60
Next	30,000 - 40,000	.50
All Over	40,000	.40

Water Resources

Cave City and Park City obtain their municipal supplies from ground water, whereas Glasgow's supply is from surface water from Beaver Creek.

Ground Water: Recent investigations by the U. S. Geological Survey indicate that in the northern half of the County most wells drilled into rocks of Meramec age yield more than 500 gpd. Wells penetrating large solution channels yield 5 gpm with some yielding up to 50 gpm. A few springs are known with flows as much as 500 gpm.

The best aquifers in the southern portion are found in rocks of Osage age from which fifty per cent of the drilled wells yield more than 100 gpd with bailer or bucket. A few wells in the lowlands adjacent to streams yield more than 500 gpd with a power pump. Springs from Osage rocks are generally inadequate for a source of supply.

Surface Water: The largest supply of surface water is available from the Barren River. Average discharges (USGS) near Pageville and near Finney are 841 cfs (22 years record) and 1,460 cfs (10 years record), respectively. Other sources are secured from small stream impoundments.

Sewerage System

Cave City has under construction a complete new sewerage system. This system is to cover the entire city. There will be a total of 66,200 feet of mains which range in size from 6 to 12 inches. This system is modern and will utilize all necessary equipment to constitute such an operation. Equipment such as sludge drying beds, filter stone, grit chamber, chlorination, master meter, bar screen, comminutor and clarifiers will be in operation at the treatment plant.

This is a \$670,000 project, of which \$300,000 is a Federal grant.

INDUSTRIAL SITES

- SITE # 1: ACREAGE AND TOPOGRAPHY: 42 acres, gently rolling land
LOCATION: In city limits
HIGHWAY ACCESS: U. S. 31-W
RAILROAD: The Louisville and Nashville Railroad bounds this site
WATER: 6-inch main to site
ELECTRICITY: Kentucky Utilities Company
GAS: Western Kentucky Gas Company approximately 75 feet from site
SEWERAGE: Will be extended to property
- SITE # 2: ACREAGE AND TOPOGRAPHY: 27 acres, gently rolling land
LOCATION: In city limits
HIGHWAY ACCESS: U. S. 31-W
RAILROAD: The Louisville and Nashville Railroad bounds this site
WATER: 6-inch main to site
ELECTRICITY: Kentucky Utilities Company
GAS: Western Kentucky Gas Company approximately 75 feet from site
SEWERAGE: Will be extended to property

SITE # 3: ACREAGE AND TOPOGRAPHY: 8 acres, rolling land
LOCATION: In city limits
HIGHWAY ACCESS: State Route 70 and city street
RAILROAD: The Louisville and Nashville Railroad borders
the site
WATER: 6-inch main to site
ELECTRICITY: Kentucky Utilities Company
GAS: Western Kentucky Gas Company
SEWERAGE: Will be extended to property

SITE # 4: ACREAGE AND TOPOGRAPHY: 3 acres, level land
LOCATION: In city limits
HIGHWAY ACCESS: U. S. 31-W
RAILROAD: None
WATER: 6-inch main to site
ELECTRICITY: Kentucky Utilities Company
GAS: Western Kentucky Gas Company to site
SEWERAGE: Will be extended to property

SITE # 5: ACREAGE AND TOPOGRAPHY: 14 acres, level to rolling
LOCATION: Northern edge of city limits
HIGHWAY ACCESS: U. S. 31-W
RAILROAD: None
WATER: 6-inch main to site
ELECTRICITY: Kentucky Utilities Company
GAS: Western Kentucky Gas Company
SEWERAGE: Will be extended to property

LOCAL GOVERNMENT AND SERVICES

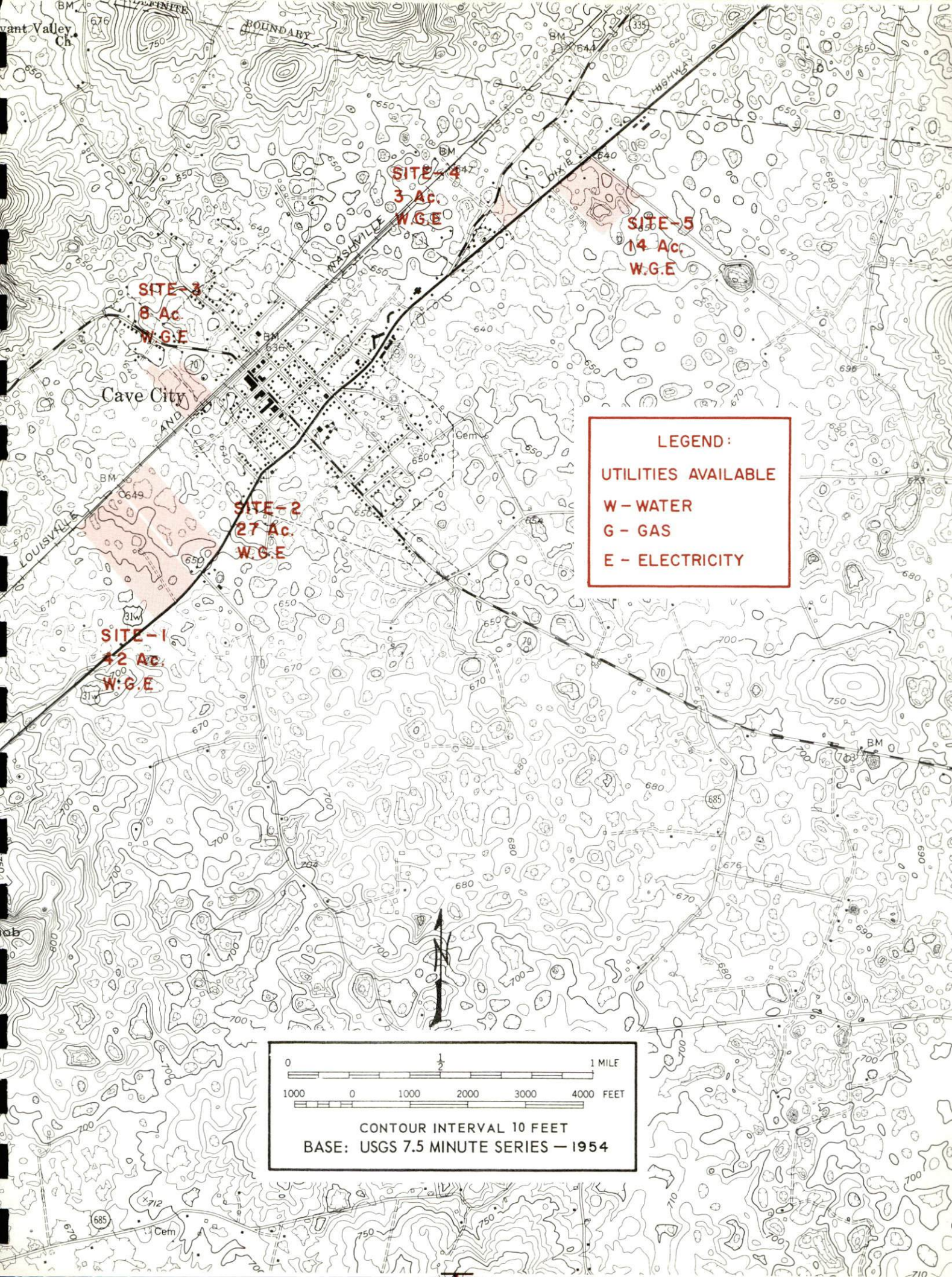
Type Government

City: Cave City is governed by a mayor and six councilmen who are elected for four-year and two-year terms, respectively.

County: Barren County is governed by a Fiscal Court composed of a County Judge elected for a four-year term and 6 magistrates elected for four-year terms.

Laws Affecting Industry

Property Tax Exemption: As provided by state law, Cave City may provide a 5-year tax exemption to new industry. This cannot be extended beyond this period.



vant Valley Ch

676

750

BOUNDARY

SITE-4
3 Ac.
W.G.E.

SITE-5
14 Ac.
W.G.E.

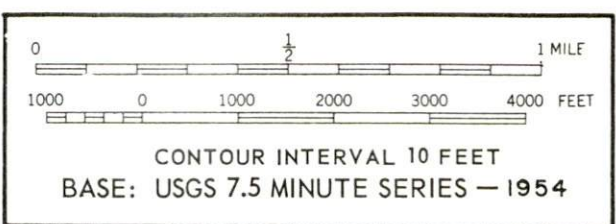
SITE-3
8 Ac.
W.G.E.

Cave City

SITE-2
27 Ac.
W.G.E.

LEGEND:
UTILITIES AVAILABLE
W - WATER
G - GAS
E - ELECTRICITY

SITE-1
42 Ac.
W.G.E.



Business Licenses: Cave City requires business and occupational licenses ranging from \$5.00 to \$100, according to type business.

Planning and Zoning

Cave City has just recently organized a Planning Commission and has applied for technical assistance with the State from the Planning and Zoning Division of the Department of Commerce. They have also applied for low-rent public housing and the city has been chosen by the state for a pilot project for the care of elderly people.

Fire Protection

The Cave City Volunteer Fire Department is staffed by 16 volunteers. Equipment includes a 750 gpm, 1962 Ford pumper, and a 500 gpm, 1951 Chevrolet pumper.

Cave City has a Class-7 NBFU insurance rating.

Police Protection

Police protection is provided by 2 policemen who utilize a 1962 Pontiac, 2-way radio-equipped. Connections can be made with the Glasgow Police, Horse Cave Police, and both county and state police.

Garbage and Sanitation

Garbage is picked up by a city-owned truck and disposed of in a city-owned dump. Pickup is daily in the business district and weekly in the residential areas. Rates are \$.75 per month for residences, and \$4.50 to \$12 per month for businesses.

Financial Information

Cave City's main source of income is derived from property taxes, franchise, fines, garbage fees, and unloading licenses.

City Income, Expenditures and Bonded Indebtedness, as of December 31, 1962:

Income	-	\$ 47,953.55	
Expenditures	-	\$ 43,120.00	
Bonded Indebtedness	-	\$ 79,000.00	- Industrial Building
		\$127,000.00	- Water Plant
		\$480,000.00	- (Area) Caverna School

County Budget and Bonded Indebtedness, 1962-63:

County Budget - \$238,454
Bonded Indebtedness - None

TAXES

Property Taxes

The property taxes of Cave City and Barren County are based upon these assessment figures. A more detailed explanation of taxes is shown in Appendix D.

TABLE 11

PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE FOR
CAVE CITY AND BARREN COUNTY, 1962

<u>Taxing Unit</u>	<u>Cave City</u>	<u>Barren County</u>
County	\$.50	\$.50
City	.75	---
School	2.00	1.58
State	.05	.05
Total	\$3.30	\$2.13

Real Estate Assessment Ratios

Cave City - 33.3%
Barren Co. - 20.9%

Net Assessed Value of Property at Full Rate

Cave City
Assessed Value Real Estate - \$1,430,599
Assessed Value Personal Property - \$2,363,605
Total \$3,794,204
Barren Co. - \$31,055,232.00

OTHER LOCAL CONSIDERATIONS

Educational Facilities

Graded Schools:

Caverna Independent School District: Cave City is situated in the Caverna Independent School District, which is composed of three schools. These schools have a total of thirty-one classrooms and gymnasium. The 1962-63 budget is \$246,418. Caverna High School has recently completed a \$150,000 addition.

Barren County School System: The Barren County School System has eight schools of which four are grades one through twelve, two are grades one through six, and two are grades one through eight. There is a total of one hundred and twenty-two classrooms. The 1962-63 budget is \$1,034,496.77. A total of approximately \$25,216 has been spent on remodeling in the last two years and \$245,887.86 was spent on the new Eastern Elementary School which opened in April 1962.

In addition to the regular teachers, the County System has one homebound teacher, two guidance counselors, one director of pupil personnel and a speech specialist.

Approximately 65 per cent of the students entering the ninth grade complete graduation. Approximately 15 per cent of the graduates attend college.

TABLE 12

SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-TEACHER RATIO IN BARREN COUNTY

<u>Schools</u>	<u>Enrollment</u>	<u>No. of Teachers</u>	<u>Student-Teacher Ratio</u>
<u>Caverna Independent School District</u>			
Cave City Elem.	228	8	28.5
Horse Cave Elem.	265	10	26.5
Caverna High	385	14	27.5
<u>Barren County</u>			
Barren Co. Elem.	2,314	86	26.9
Barren Co. High	1,034	66	15.6

Vocational Schools: Kentucky's vocational education program utilizes fourteen highly specialized schools, partly integrated with regular secondary education. These special area trade schools prepare Kentuckians for work in a variety of trade and industrial occupations.

Cave City is served by the Western Area Vocational School located in Bowling Green, Kentucky, 30 miles distant. Courses offered include: Auto Mechanics, Drafting, General Industrial Electricity, Machine Shop, Office Machine Repair, Practical Nursing, Refrigeration and Air Conditioning, and Woodworking and Carpentry.

The trade preparatory courses listed above are normally two years in length. In addition, short unit courses are offered on a continuous basis for the upgrading of employed workers. Other short unit courses are provided in all occupations of an industrial nature as needs arise or upon request, when facilities permit.

Colleges: There are two institutions of higher learning located in Bowling Green, 30 miles distant. Western Kentucky State College, a four-year coeducational institution, confers B. A. and B. S. degrees. Bowling Green Business University, a coeducational institution, specializes in commerce and related subjects.

There are 24 colleges and universities within a 150-mile radius of Cave City.

Health

Hospitals: The nearest hospital facilities are in Glasgow, Kentucky, 10 miles distant. The T. J. Samson Community Hospital has 155 beds and 24 bassinets. A new 46-bed wing has just been completed. Also located in Glasgow are two modern clinics and the District 6 State Tuberculosis Hospital which contains 107 beds.

There are two medical doctors and two surgeons in Cave City.

Public Health: The Barren County Health Department, located in Glasgow, has a full-time staff of one sanitarian, one plumbing inspector, one clerk, and one nurse. Part-time employees are one medical doctor, one nurse and one clerk-typist. All major programs of public health are taken into consideration except in such instances where other health facilities are adequate. The 1961-62 budget was \$24,462.58.

There is one licensed nursing home in Glasgow with 55 beds.

Housing

Cave City has a shortage of both rental and saleable property. Possibly six or eight houses could be rented or purchased. The construction cost of an average three-bedroom brick home with full basement ranges from \$12,000 to \$14,000.

There are three new subdivisions in Cave City.

Cave City has put in an application for low-rent housing and has been chosen by the state for a new housing program for the care of elderly people.

Communication

Telephone and Telegraph: South Central Rural Telephone Corporation, Inc., serves Cave City with a dial system. There are 7,121 telephones in service in this system, 773 of this number being in Cave City. Inward distance dialing is now in operation and outward direct distance dialing is expected to be available the latter part of 1964.

Western Union Telegraph service is provided in Cave City by the Louisville and Nashville Railroad.

Postal Facilities: Cave City is served by a second-class post office with seven employees. Mail is received and dispatched four times daily via rail and star route. There are three rural routes. The 1962 postal receipts totaled approximately \$20,000. Plans for a new post office in July of 1963 are contemplated.

Newspapers: The Cave City Progress, a weekly newspaper with a circulation of 1,250, serves Cave City. Other papers are received from Glasgow, Bowling Green and Louisville.

Radio: Glasgow station WKAY operates on 1,000 watts at 1490 kilocycles. Glasgow station WCDS operates on 1,000 watts at 1440 kilocycles. Munfordville station WLOC operates on 1,000 watts at 1150 kilocycles.

Television: Television reception is from Louisville and Bowling Green, Kentucky, and Nashville, Tennessee. All three major networks are represented.

Libraries

Cave City has a public library open three times weekly. Supported through county tax funds, the library has an arrangement with the Glasgow Library for exchange of books and continuing enlargement.

Churches

Denominations represented in Cave City include Methodist, Baptist, Christian, Mormon, Church of Christ, and Nazarene.

Financial Institutions

Statement as of December 31, 1962

	<u>Assets</u>	<u>Deposits</u>
The Peoples Bank	\$1,938,050.90	\$1,752,271.95
H. Y. Davis State Bank	\$1,532,492.58	\$1,395,342.67

Hotels and Motels

<u>Name</u>	<u>No. of Units</u>
Wig Wam Village	15
Jolly's Motel	25
Doyles Motel	12
Twin City	28
Cave Land	18
Cave City	22
Ambassador	26
Mammoth Motel	14
Holiday Motel	20
Beauty Queen	16

Clubs and Organizations

Civic: Chamber of Commerce, Junior Chamber of Commerce, BP&W

Fraternal: Rotary, Masons, American Legion, Civitans

Women's: Younger Women's Club, Senior Women's Club, Eastern
Star

Youth: Boy Scouts: Cub Scouts, Little League

Other: Cave City Inter-Church Relief Service, Ministerial Association,
Garden Club, Homemakers, FFA, FTA, FHA

Recreation

Local: Cave City is located at the entrance to Kentucky's nationally known Mammoth Cave. In the cave colorful onyx stalagmites and stalactites and native cave life including blind fish, white crayfish, cave crickets and salamanders can be seen.

There are two bowling alleys, a miniature golf course, Go Kart Race Track and two drive-in theatres in the immediate area. Also located ten miles east of Cave City is the Glasgow Country Club which has an 18-hole golf course and a swimming pool.

Area: Cave City is located in the heart of the great cave area. Some of these are the Mammoth Onyx Cave, Diamond Caverna and Mammoth Cave. These caves are known throughout the world and are a great tourist attraction. Facilities of all types are available in the Park.

Community Improvements

Recent:

1. Annexed a large area to the city
2. Added twelve new street lights on 31-W
3. Black topped nine streets
4. Bought new 750 gpm pumper fire truck
5. Purchased new 1962 Pontiac police cruiser
6. Bought the city hall building
7. Made contract to keep city dump cleaned
8. Installed several new street lights
9. Graveled all unpaved streets
10. Bought needed equipment for fire department
11. Hired personnel to keep streets cleaned

Planned:

1. Complete new street lighting for Broadway is planned.
2. The Green River Valley Water District is under construction at a cost of \$960,000. Cave City will be tied to this system in about May of 1963.
3. A complete new sewer system for the entire city will be under construction by May 1, 1963, at an estimated cost of \$670,000, of which the Federal Government is giving a grant of \$300,000.
4. A new library in the near future is planned, also there is a possibility of a city recreation park.
5. A new post office is planned.

NATURAL RESOURCES

Agriculture

In 1959, there were 3,332 farms in Barren County with 293,717 acres of cropland, an average of 88.2 acres per farm.

TABLE 13

AGRICULTURAL STATISTICS FOR BARREN COUNTY AND KENTUCKY 1959*

<u>Crops</u>		<u>Acres Harvested</u>	<u>Yield Per Acre</u>	<u>Total Production</u>
<u>Corn:</u>				
Barren Co.	(bu)	37,482	42.5	1,591,388
Kentucky	(bu)	1,649,000	42.5	70,184,000
<u>Wheat:</u>				
Barren Co.	(bu)	1,526	19.8	30,215
Kentucky	(bu)	158,000	24.5	3,876,000
<u>Soybeans:</u>				
Barren Co.	(bu)	804	38.9	3,130
Kentucky	(bu)	181,000	22.1	4,012,000
<u>Burley Tobacco:</u>				
Barren Co.	(lbs)	5,314	1,681.2	8,933,805
Kentucky	(lbs)	189,000	1,604.5	303,261,000
<u>Alfalfa Hay:</u>				
Barren Co.	(tons)	6,375	2.6	16,388
Kentucky	(tons)	289,000	2.1	620,000
<u>Clo-Tim Hay:</u>				
Barren Co.	(tons)	9,114	1.5	13,825
Kentucky	(tons)	427,000	1.3	582,000
<u>Lespedeza Hay:</u>				
Barren Co.	(tons)	15,518	1.4	21,279
Kentucky	(tons)	549,000	1.2	703,000

* Kentucky Agricultural Statistics, 1960, Kentucky Crop and Livestock Reporting Service

TABLE 14

LIVESTOCK STATISTICS FOR BARREN COUNTY AND KENTUCKY
1959*

<u>Livestock</u>	<u>Number on Farms as of January 1, 1960</u>
<u>All Cattle and Calves:</u>	
Barren Co.	47,249
Kentucky	1,947,000
<u>Milk Cows:</u>	
Barren Co.	18,986
Kentucky	466,000
<u>Sheep:</u>	
Barren Co.	2,094
Kentucky	546,000

Minerals

The principal mineral resources of Barren County consist of limestone and petroleum and natural gas. Locally, sand and gravel, occurring as creek deposits, are available for highway, railroad, and general construction purposes. In the past, residual clays were used in the manufacture of common brick, but they presently are of doubtful commercial potential. Total value of mineral production in 1961 amounted to \$574,761 from limestone and petroleum (U. S. Bureau of Mines).

Limestone: Limestone, suitable for building and road construction, concrete aggregate, and agricultural lime, occur throughout the County. Currently, one quarry is mining stone from the St. Louis formation. Limestones in the northern portion lie within a belt containing high-calcium zones which offer potential use in the chemical industry.

Petroleum and Natural Gas: Barren County has been a significant oil producer for many years with the principal production coming from the "Corniferous" horizon. Considerable amounts of natural gas have also been produced. Cumulative oil production for the period 1918 through 1962 is in excess of three million barrels. Production for 1962 amounted to 43,240 barrels.

In 1960, Kentucky ranked fifteenth in the nation in value of mineral production including natural gas liquids with a total of \$413,517,000. In order of value, the minerals produced were coal, petroleum, stone, natural gas, natural gas liquids, sand and gravel, clays and fluorspar. Kentucky ranked second among the states in the production of bituminous

* Kentucky Agricultural Statistics, 1960, Kentucky Crop and Livestock Reporting Service

coal and ball clay, and third in the production of fluorspar. Fuels constituted 88 per cent of the total value with coal accounting for 68 per cent, petroleum - 15 per cent, and natural gas - 5 per cent. Stone represented 5 per cent, sand and gravel - 1 per cent, and clay - 1 per cent. All other minerals, which include natural gas liquids, fluorspar, barite, lead, silver, zinc, cement, crushed sandstone and gem stone, accounted for 5 per cent.

TABLE 15
KENTUCKY MINERAL PRODUCTION 1960 (1)
(Units in short tons unless specified)

<u>Mineral</u>	<u>Quantity</u>	<u>Value</u>
Barite	(2)	\$ (2)
Clays	951,000 (3)	2,646,000 (3)
Coal	66,846,000	282,395,000
Fluorspar	25,855	1,173,000
Gem Stones	(4)	(5)
Lead (recoverable content of ores, etc.)	558	131,000
Natural Gas (cubic feet)	75,329,000,000	18,389,000
Natural Gas Liquids:		
Natural Gasoline (gals.)	(2)	(2)
LP Gases (gals.)	(2)	(2)
Petroleum (crude-barrels)	21,144,000 (6)	60,260,000 (6)
Sand and Gravel	5,113,000	5,763,000
Silver (recoverable content of ores, etc.-troy ounces)	-----	-----
Stone (7)	15,810,000	21,493,000
Zinc (recoverable content of ores, etc.)	869	224,000
Value of items that cannot be disclosed: Cement, ball clay (1960), crushed sandstone, and values indicated by footnote 2.	-----	22,080,000

- (1) Mineral Industry of Kentucky, Mineral Yearbook, 1960. Production as measured by mine shipments, sales, or marketable production (including consumption by producers).
- (2) Figure withheld to avoid disclosing individual company confidential data.
- (3) Excludes ball clay; included with "Value of items that cannot be disclosed."
- (4) Weight not recorded.
- (5) Less than \$1,000.
- (6) Preliminary figure.
- (7) Excludes crushed sandstone; included with "Value of items that cannot be disclosed."

Forests

There are 68,000 acres of forested land in Barren County which comprise 22 per cent of the total land area. The principal types of trees found in the area are oak, hickory, beech, yellow poplar, red cedar and sweet gum.

Kentucky's forests are one of its largest resources. Both the amount of timber cut and the proportion used in manufacturing within the state could well be increased. The total annual net growth of Kentucky forests is substantially greater than the amount of drain. Less than one-quarter of the lumber, veneer and bolts produced (500 to 600 million board feet per year) is used in manufacturing in the state.

Kentucky's forests are protected from fire by a radio-interconnected network of 144 fire towers.

MARKETS

Kentucky's economic growth is credited in part to its location at the center of the Eastern Market Area. A line drawn along the borders of Minnesota, Iowa, Missouri, Arkansas, and Louisiana divides the country into two parts designated the Eastern and Western Market Areas. The Eastern Market Area is smaller in land area, but contains almost 75% of the national population.

Kentucky is also the center of a seventeen-state area containing over 2/5 of the nation's population, personal income, and retail sales. This area is composed of those states within an approximate 400-mile radius of the Kentucky border. This is shown in greater detail in the following table.

TABLE 16

CONSUMER MARKET POTENTIAL

	<u>Population (1)</u> <u>Per cent of U. S.</u>	<u>Personal Income (2)</u> <u>Per cent of U. S.</u>	<u>Retail Sales (3)</u> <u>Per cent of U. S.</u>
Alabama	1.8	1.2	1.2
Arkansas	.9	.6	.7
Delaware	.3	.3	.2
Georgia	2.1	1.6	1.7
Illinois	5.6	6.6	6.4
Indiana	2.7	2.5	2.5
KENTUCKY	1.6	1.2	1.2
Maryland	1.8	1.9	1.6
Michigan	4.3	4.6	4.4
Missouri	2.4	2.4	2.5
North Carolina	2.6	1.8	1.9
Ohio	5.4	5.7	5.5
Pennsylvania	6.3	6.4	6.1
South Carolina	1.3	.8	.8
Tennessee	1.9	1.4	1.6
Virginia	2.1	1.8	1.8
West Virginia	1.1	.8	.9
REGIONAL TOTAL	44.2	41.6	41.0

(1) U. S. Census of Population, 1960

(2) Survey of Current Business, U. S. Department of Commerce

(3) Census of Business, 1958, Retail Trade

CLIMATE

The average annual precipitation in Kentucky ranges from 38 to 40 inches in the northern part of the state to 50 inches or more in the south-central part. Late summer is normally the driest part of the year.

Winter is relatively open, with midwinter days averaging 32 degrees in the northern parts to 40 degrees in the southern, for about six weeks' duration.

Midsummer days average 74 degrees in the cooler uplands to 79 degrees in the lowland and southern areas.

The growing season varies from 180 days in the north to 210 in the south. Seasonal heating-degree days average about 4,500 for the state. Sunshine prevails for an average of at least 52% of the year and increases to 60% or more to the southwest.

Kentucky's climate is temperate. The climatic elements of sunlight, heat, moisture, and winds are all in moderation without prolonged extremes. Rainfall is abundant and fairly regular throughout the year. Warm-to-cool weather prevails with only short periods of extreme heat and cold.

TABLE 17

CLIMATIC DATA FOR CAVE CITY, BARREN COUNTY, KENTUCKY

<u>Month</u>	<u>Temp. Norm*</u>	<u>Total</u>	<u>Av. Relative</u>	
	<u>Deg. Fahrenheit</u>	<u>Prec. Norm*</u>	<u>Humidity Readings**</u>	
		<u>Inches</u>	<u>7:00 A.M.</u>	<u>7:00 P.M.</u>
				(EST)
January	31.7	1.90	83	77
February	44.0	4.71	82	71
March	51.4	5.91	81	66
April	53.1	4.47	79	62
May	61.5	5.99	81	63
June	69.2	7.75	83	64
July	74.1	5.52	85	66
August	73.1	4.07	88	66
September	71.5	.68	86	64
October	59.2	1.97	86	65
November	47.8	3.71	82	69
December	38.6	6.13	83	75
Annual Norm	56.2	52.81		

* Station Location: Mammoth Cave Park, Kentucky

** Station Location: Lexington, Kentucky

Length of record: 7:00 A.M. readings - 17 years;

7:00 P.M. readings - 17 years.

Days cloudy or clear: (17 yrs. of record) - 162 cloudy, 104 partly cloudy,
99 clear

Per cent of possible sunshine: (Not Available)

Days with precipitation of 0.01 inch or over: (17 yrs. of record) - 130 days

Days with 1.0 inch or more snow, sleet, hail: (17 yrs. of record) - 5 days

Days with thunderstorms: (17 yrs. of record) - 49 days

Days with heavy fog: (17 yrs. of record) - 18 days

Prevailing wind: (15 yrs. of record) - South

Seasonal heating degree days: (29 yrs. of record) - Approximate long-term
means 4,677 degree days

APPENDIX

History	Appendix A
Employment by Industry Division	Appendix B
Economic Characteristics of the Population	Appendix C
Kentucky Corporation Taxes	Appendix D
Taxes Applicable to a Manufacturing Concern	Appendix D-1
City Bond Issues for Industrial Buildings	Appendix E
Instructions for Filing Articles of Incorporation	Appendix F
Cooperating State Agencies	Appendix G

HISTORY

Barren County became the 37th county of Kentucky, formed in 1798 out of parts of Warren and Green Counties. It was given the name "barren," not because of unfertile soil (instead, it is one of the most productive counties in the state), but rather because this section of country was barren of trees when it was first visited by the white man. The trees had been burned by the Indians who cleared them in order to better hunt the buffalo and other game. The soil of the county, in general, is fertile; its subsoil is clay, based on limestone. Situated in the middle of the county is a large field of petroleum, which has been produced from wells in large quantities. The county is drained by the Barren River which forms its southwestern border, and by Skeggs Creek, Beaver Creek, the South Fork of Beaver Creek, Fallen Timber Creek, Glover Creek, Peters Creek, and Caney Fork, all of which flow into the Barren River.

Cave City was incorporated as a town on February 2, 1866. The Act incorporating the town stated that on the first Saturday in March, 1866, five trustees were to be elected for the town, who, with their successors in office, were created a body corporate and given the name of "Trustees of the Town of Cave City." These Trustees prescribed the number of taverns, eating and drinking saloons, and were to impose a suitable tax, not to exceed one hundred dollars, upon all shows and exhibitions. This money was to be used for the improvement of the town. The Act further stated that on the first Saturday in April, 1866, the Board of Trustees were to order an election for the first Cave City Police Judge and Town Marshall.

The famous Mammoth Cave stage coach robbery of Jesse James and accomplice occurred near Cave City in 1880.

Cave City had an 1870 population of 387. In 1890, the population had decreased to 362. Ten years later, the population had increased to 538. The 1960 population was 1,418, a 163 percent increase in population since 1900.

COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION
BARREN COUNTY AND KENTUCKY

Industry, June 1962	Barren County		Kentucky	
	Number	Per cent	Number	Per cent
All Industries	3,854	100.0	462,955	100.0
Mining & Quarrying	69	1.8	29,566	6.3
Contract Construction	349	9.0	40,318	8.7
Manufacturing	1,433	37.1	175,305	37.8
Food & kindred products	231	6.0	25,120	5.4
Tobacco	2	.05	9,355	2.0
Clothing, tex. & leather	869	22.5	27,115	5.8
Lumber & furniture	68	1.8	14,910	3.2
Printing, pub. & paper	52	1.3	10,616	2.2
Chemicals, petroleum, coal & rubber	9	.2	14,885	3.2
Stone, clay & glass	17	.4	5,874	1.2
Primary metals	0	---	9,223	1.9
Machinery, metals & equip.	185	4.8	55,197	11.9
Other	0	---	3,010	.6
Transportation, Communication & Utilities	259	6.7	33,912	7.3
Wholesale & Retail Trade	1,264	32.8	120,897	26.1
Finance, Ins. & Real Estate	113	2.9	21,618	4.6
Services	358	9.3	39,466	8.5
Other	9	.2	1,873	.4

ECONOMIC CHARACTERISTICS OF THE POPULATION FOR
BARREN COUNTY AND KENTUCKY, 1960

<u>Subject</u>	<u>Barren County</u>		<u>Kentucky</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
Total Population	13,930	14,373	1,508,536	1,529,620
EMPLOYMENT STATUS				
Persons 14 years old & over	<u>9,904</u>	<u>10,473</u>	<u>1,036,440</u>	<u>1,074,244</u>
Labor force	<u>7,376</u>	<u>3,026</u>	<u>743,255</u>	<u>219,234</u>
Civilian labor force	7,361	2,907	705,411	290,783
Employed	7,064	2,907	660,728	275,216
Private wage & salary	3,089	2,147	440,020	208,384
Government workers	468	354	58,275	44,462
Self-employed	3,439	231	156,582	16,109
Unpaid family workers	68	175	5,851	6,261
Unemployed	297	59	44,683	15,567
Not in labor force	2,528	7,447	293,185	783,010
Inmates of institutions	95	36	15,336	8,791
Enrolled in school	659	765	94,734	97,825
Other & not reported	1,774	6,646	183,115	676,394
Under 65 years old	797	5,185	91,626	539,838
65 and over	977	1,461	91,489	136,556
MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS				
All employed	<u>7,064</u>	<u>2,907</u>	<u>660,728</u>	<u>275,216</u>
Professional & technical	254	275	46,440	36,879
Farmers & farm mgrs.	2,557	43	91,669	2,339
Mgrs., officials, & props.	619	97	58,533	10,215
Clerical & kindred workers	190	509	35,711	66,343
Sales workers	451	276	39,837	25,265
Craftsmen & foremen	837	27	114,003	2,836
Operatives & kindred workers	874	716	140,192	45,305
Private household workers	8	356	1,123	25,183
Service workers	226	483	29,844	40,156
Farm laborers & farm foremen	608	57	33,143	2,046
Laborers, ex. farm & mine	339	4	44,227	1,671
Occupation not reported	101	64	26,006	16,978

Source: Bureau of the Census, 1960 Census of Population (Washington, 1962)
General Social and Economic Characteristics of Kentucky, Tables 52,
56, 57, 83, and 84.

KENTUCKY CORPORATION TAXES

Corporation Organization Tax

Domestic corporations having capital stock divided into shares are required to pay an organization tax to the Secretary of State at the time of corporation. The tax is based upon the number of shares authorized:

	<u>Rate Per Share (Par Value)</u>	<u>Rate Per Share (No Par Value)</u>
First 20,000 shares	1¢	1/2¢
20,001 through 200,000 shares	1/2¢	1/4¢
Over 200,000 shares	1/5¢	1/5¢

The minimum tax is \$10. If additional shares are authorized, the tax is computed on the basis of the total number of shares, as amended, and the tax due in excess of that already paid must be paid at the time the amendment to the articles of incorporation is filed.

The tax applies to the capital of foreign corporations in case of merger or consolidation with a Kentucky corporation.

Corporation License Tax

Every corporation owning property or doing business in Kentucky is liable for corporation license tax. This provision does not apply to banks and trust companies, foreign and domestic insurance companies, foreign and domestic building and loan associations, and corporations that, under existing laws, are liable to pay a franchise tax.

The license tax return, Form 41A820, is due on or before the 15th day of the 4th month following the close of the corporation's taxable year. The tax rate is 70¢ per \$1,000 value of capital stock employed in this state. The minimum liability is \$10.

Corporation Income Tax

The corporation income tax rate is 5% on the first \$25,000 of taxable net income and 7% on all over \$25,000 taxable net income. Taxable net income is that portion of the corporation's entire net income which is attributable to Kentucky operations. Federal income taxes are allowed as a deduction in arriving at taxable net income to the extent that such Federal income tax is applicable to Kentucky operations.

State and national banks, trust companies, domestic building and loan associations, insurance companies, and nonprofit corporations are exempt from the tax. Payment is due on the 15th day of the fourth month after the close of the tax year, except for those corporations required to make a declaration.

Every corporation whose estimated tax liability will exceed \$5,000 must file a declaration of estimated tax due. The declaration must be filed on either May 15, September 15, or December 15, whichever date first succeeds the determination that an estimate must be filed. The estimated tax due in excess of \$5,000 will be paid in equal installments on the dates prescribed. Taxpayers using a fiscal year accounting period must substitute the corresponding dates.

Kentucky's portion of taxable corporation income derived from public utilities and the manufacture and sale of tangible property is determined by applying to net income an average of the ratios of the value of tangible property, payroll, and amount of sales in this state to the total value of tangible property, payroll, and amount of sales of the corporation.

In general, this same method is used for allocating taxable income of corporations engaged in other types of business.

Public Service Company Taxes

Property of public service companies including railroad companies and common carrier trucking companies is subject to taxation at the following rates per \$100 value: real, 5¢; tangible personal, 50¢; nonoperating intangible property, 25¢; manufacturing machinery, 50¢; franchise and rolling stock of car line companies, \$2.50. With the exception of manufacturing machinery, franchise and rolling stock of car line companies, and nonoperating intangibles, such property is also subject to local taxation.

Public service companies must, between January 1 and March 31, file an annual report of their operations during the past calendar year. Assessment of their property is made by the Department of Revenue as of December 31 of each year. The total over-all value of the company is fixed by various means, among which are (1) capitalizing net utility operating income and (2) determining the market value of the company's stocks and bonds.

State tax payment is due within 30 days after the department's assessment becomes final.

General Property Taxes

Kentucky's constitution provides that all property, unless specifically exempt, shall be subject to property taxation. Classification is provided and assessments are required to be at fair cash value. However, Kentucky courts have consistently held that uniformity takes precedence over full value. As of 1962, the statewide assessment level on real estate and tangible personalty is slightly under 30 percent, and on intangible personalty is approximately full value.

State ad valorem tax rates, applicable to the various classes of property, are shown on the table below. Property which may be taxed locally, subject to constitutional or statutory limits, is indicated by the designation "full" or by the maximum rate which may be levied on a particular class of property.

	Rate Per \$100 Assessed Value			
	State	County	City	School
Annuities	\$.05	\$No	\$No	\$No
Bank deposits	.001	No	No	No
Bank shares	.50	.20	.20	.40
Brokers accounts receivable	.10	No	No	No
Building and loan association capital stock	.10	No	No	No
Car lines	2.50	No	No	No
Distilled spirits	.50	Full ^{1/}	Full	Full
Farm products in storage	.05	.05 (tobacco) .15 (other)	.05 (tobacco) .15 (other)	No
Farm products in the hands of producers or agent	.05	No	No	No
Intangibles, public service company nonoperating	.25	No	No	No
Intangibles, not elsewhere specified	.25	No	No	No
Livestock and poultry	.50	No	No	No
Machinery, agricultural and manufacturing	.50	No	No	No
Raw materials and products in course of manufacture	.50	No	No	No
Real property	.05	Full	Full	Full
Tangible personalty, not elsewhere specified ^{2/}	.50	Full	Full	Full

^{1/} County rates have a maximum of 70¢ but average 62¢; school rates average \$1.56 with a maximum of \$1.50 except for special voted levies not to exceed 50¢. City rates average about 75¢ with a maximum of \$1.50 for cities over 15,000 population.

^{2/} Includes automobiles and trucks, merchants inventories and manufacturers finished goods, business furniture and fixtures, etc.

The Department of Revenue assesses bank deposits in Kentucky banks as of September 1 and distilled spirits and marginal accounts as of January 1. Tax payment is due on bank deposits on or before November 1 following the assessment date and on marginal accounts within 30 days after the department renders its tax bill to the taxpayer. The tax on distilled spirits may be paid tri-annually on January 1, May 1, and September 1, or annually between September 1 and January 1.

Other property is assessed for state, county, and county school taxes by county tax commissioners, and must be listed as of January 1 between January 1 and March 1. Tax payment is due between the following September 15 and January 1; if rendered before November 1 a discount of 2% applies. Exceptions are money in hand, deposits in out-of-state banks, and tobacco, which are assessed as of September 1; tax payments are due the second succeeding September 15.

City and city school assessment and payment dates vary.

Special Taxes

Banks and trust companies, building and loan associations, and insurance companies, which are exempt from corporation license and income taxes, are subject to special taxes.

Banks - Each bank and trust company is required to pay for its stockholders an annual state tax of 50¢ per \$100 value of its capital stock. An annual report to the Department of Revenue and to the assessing officer of the county, city, and school district in which it is located is required by February 1. Tax payment, subject to a 2% discount if paid by November 1, is due between September 15 and December 31 following the assessment date. The assessed value of tangible property may be deducted from the total value of its shares.

Maximum local rates per \$100 are: counties, 20¢; cities, 20¢; and school districts, 40¢.

Building and Loan Associations - A state tax of 10¢ per \$100 is levied on capital stock of domestic building and loan associations in lieu of all other state and local taxes. A report to the Department of Revenue as of January 1 is required by January 31 of each year. Tax payment is due by July 1 of the same year. Shares of borrowing members where the amount borrowed equals or exceeds the amount paid in by those members are exempt from taxation.

Foreign building and loan associations are required to pay an annual tax of \$3 on each \$100 received from shareholders residing in this state, less the amount loaned to shareholders residing in the state. A report must be filed with the Department of Banking on January 1 each year.

MAJOR KENTUCKY STATE AND LOCAL TAXES
APPLICABLE TO A MANUFACTURING CONCERN

	<u>State</u>	<u>Local</u>												
Business Taxes	<p>1. Corporation income tax of 5% on first \$25,000 and 7% on all over \$25,000 of taxable net income which is allocated to Kentucky, after deduction of Federal corporation income tax attributable to Kentucky operations.</p> <p>2. Corporation license tax of 70 cents on each \$1,000 of that part of the value of capital stock represented by property owned or business transacted in Kentucky; minimum tax \$10.</p>	There are no local taxes levied on business firms outside corporate limits of Kentucky cities.												
Personal & Individual	Individual income taxes range from 2% of the first \$3,000 of net income to 6% on net income in excess of \$8,000 after the deduction of Federal individual income tax payments, which is reduced by a tax credit of \$20 for each exemption.	There are no local individual income (occupational) taxes levied outside the corporate limits of Kentucky cities except in Jefferson County.												
Real Estate	Five cents on each \$100 of assessed valuation. The average county assessment ratio is approximately 30 percent of current market value.	Local rates vary within limits imposed by law.												
Machinery & Equipment	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 30 percent of current market value.	No local taxing jurisdiction allowed to impose a property tax on manufacturing machinery and equipment.												
Inventory	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 30 percent of current market value.	No local taxing jurisdiction is allowed to impose a property tax on manufacturing inventories, raw materials and goods in process.												
Sales & Use	Three percent retail sales and use tax with broad exemptions for industry.	None												
Intangible Property	<p>The assessment ratios and tax rates per \$100 of assessed value for the various classes of intangible property are as follows:</p> <table border="0"> <tr> <td>Bank Deposits</td> <td>100%</td> <td>1/10 of</td> <td>1¢ per \$100</td> </tr> <tr> <td>Stocks & Bonds</td> <td>100%</td> <td></td> <td>25¢ per \$100</td> </tr> <tr> <td>Accounts Receivable</td> <td>85%</td> <td></td> <td>25¢ per \$100</td> </tr> </table>	Bank Deposits	100%	1/10 of	1¢ per \$100	Stocks & Bonds	100%		25¢ per \$100	Accounts Receivable	85%		25¢ per \$100	No local taxing jurisdiction allowed to impose a property tax on intangible property.
Bank Deposits	100%	1/10 of	1¢ per \$100											
Stocks & Bonds	100%		25¢ per \$100											
Accounts Receivable	85%		25¢ per \$100											

KENTUCKY REVISED STATUTES
1948

103.200 - 103.280

INDUSTRIAL BUILDINGS FOR CITIES GENERALLY

103.200 Definitions for KRS 103.200 to 103.280. As used in KRS 103.200 to 103.280, "industrial building" means any building or structure suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, or fabricating plant, to be rented or leased to an industrial concern by the city by which it is acquired.

103.210 Issuance of Bonds. In order to promote the reconversion to peace-time economy, to relieve the conditions of unemployment, to aid in the rehabilitation of returning veterans and to encourage the increase of industry in this state, any city may borrow money and issue negotiable bonds for the purpose of defraying the cost of acquiring any industrial building, either by purchase or construction, but only after an ordinance has been adopted by the legislative body of the city specifying the proposed undertaking, the amount of bonds to be issued, and the maximum rate of interest the bonds are to bear. The ordinance shall further provide that the industrial building is to be acquired pursuant to the provisions of KRS 103.200 to 103.280.

103.220 Interest on Bonds; terms. (1) The bonds may be issued to bear interest at a rate not to exceed six percent per annum, payable either annually or semi-annually, and shall be executed in such manner and be payable at such times not exceeding twenty-five years from date thereof and at such place or places as the city legislative body determines.

(2) The bonds may provide that they or any of them may be called for redemption prior to maturity, on interest payment dates not earlier than one year from the date of issuance of the bonds, at a price not exceeding 103 and accrued interest, under conditions fixed by the city legislative body before issuing the bonds.

103.230 Bonds negotiable; disposal; payable only from revenue. Bonds issued pursuant to KRS 103.200 to 103.280 shall be negotiable. If any officer whose signature or countersignature appears on the bonds or coupons ceases to be such officer, before delivery of the bonds, his signature or countersignature shall nevertheless be valid and sufficient for all purposes the same as if he had remained in office until delivery. The bonds shall be sold in such manner and upon such terms as the city legislative body deems best, or any contract for the acquisition of any industrial building may provide that payment shall be made in such bonds. In no event shall any bonds be negotiated on a basis to yield more than 6% except as provided in subsection (2) in KRS 103.220. The bonds shall be payable solely from the revenue derived from the building, and shall not constitute an indebtedness of the city within the meaning of the Constitution.

It shall be plainly stated on the face of each bond that it has been issued under the provisions of KRS 103.200 to 103.280 and that it does not constitute an indebtedness of the city within the meaning of the constitution.

103.240 Use of proceeds of bonds. All money received from the bonds shall be applied solely for the acquisition of the industrial building, and the necessary expense of preparing, printing and selling said bonds, or to advance the payment of interest on the bonds during the first three years following the date of the bonds.

103.250 Receiver in case of default. If there is any default in the payment of principal or interest of any bond, any court having jurisdiction of the action may appoint a receiver to administer the industrial building on behalf of the city, with power to charge and collect rents sufficient to provide for the payment of any bonds or obligations outstanding against the building, and for the payment of operating expenses, and to apply the income and revenue in conformity with KRS 103.200 to 103.280 and the ordinance referred to in KRS 103.210.

103.260 Application of revenue; charges for use. (1) At or before the issuance of bonds the city legislative body shall, by ordinance, set aside and pledge the income and revenue of the industrial building into a separate and special fund to be used and applied in payment of the cost thereof and in the maintenance, operation and depreciation thereof. The ordinance shall definitely fix and determine the amount of revenue necessary to be set apart and applied to the payment of principal and interest of the bonds, and the proportion of the balance of the income and revenue to be set aside as a proper and adequate depreciation account, and the remaining proportion of such balance shall be set aside for the reasonable and proper operation and maintenance of industrial building.

(2) The rents to be charged for the use of the building shall be fixed and revised from time to time so as to be sufficient to provide for payment of interest upon all bonds and to create a sinking fund to pay the principal thereof when due, and to provide for the operation and maintenance of the building and an adequate depreciation account.

103.270 Depreciation account. (1) If a surplus is accumulated in the operating and maintenance funds equal to the cost of maintaining and operating the industrial building during the remainder of the calendar, operating or fiscal year, and during the succeeding like year, any excess over such amount may be transferred at any time by the city legislative body to the depreciation account, to be used for improvements, extensions or additions to the building.

(2) The funds accumulating to the depreciation account shall be expended in balancing depreciation in the industrial building or in making new constructions, extensions or additions thereto. Any such accumulations may be invested as the city legislative body may designate, and if invested the income from such investment shall be carried into the depreciation account.

103.280 Additional Bonds. (1) If the city legislative body finds that the bonds authorized will be insufficient to accomplish the purpose desired, additional bonds may be authorized and issued in the same manner.

(2) Any city acquiring any industrial building pursuant to the provisions of KRS 103.200 to 103.280 may, at the time of issuing the bonds for such acquisition, provide for additional bonds for extensions and permanent improvements, to be placed in escrow and to be negotiated from time to time as proceeds for that purpose may be necessary. Bonds placed in escrow shall, when negotiated, have equal standing with the bonds of the same issue.

(3) The city may issue new bonds to provide funds for the payment of any outstanding bonds, in accordance with the procedure prescribed by KRS 103.200 to 103.280. The new bonds shall be secured to the same extent and shall have the same source of payment as the bonds refunded.

The Following Amendment was made to KRS 103.200 to 103.280 by the 1952 Kentucky Legislature.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF KENTUCKY:

Section 103.200 of the Kentucky Revised Statutes is amended to read as follows:

As used in KRS 103.200 to 103.280, "industrial building" or "buildings" means any building or structure suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, or fabricating plant, and/or the necessary operating machinery and equipment, to be rented or leased to an industrial concern by the city by which it is acquired.

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF STATE

Secretary of State, Frankfort, Kentucky

INSTRUCTIONS FOR FILING ARTICLES
OF
INCORPORATION FOR FOREIGN CORPORATIONS
IN KENTUCKY

1. Original articles of incorporation and all existing and subsequent amendments to original articles must be filed with the Secretary of State of Kentucky, certified by the Secretary of State of the state of incorporation, as of the current date, in chronological order. A \$25.00 filing fee for original articles and amendments is required. A fee of \$10.00 is required for recording articles and amendments.
2. A statement of corporation designating a process agent and place of business in Kentucky is required, for which the filing fee is \$5.00. Our Constitution requires that the process agent reside at the place of business.
3. Photostatic copies will be accepted for filing and recording, if they are PLAINLY LEGIBLE and in proper legal form with respect to size, durability, etc., and of such size and quality as to permit them to be rephotostated.

For further information write to

Henry H. Carter,
Secretary of State,
Commonwealth of Kentucky.

COOPERATING STATE AGENCIES

As a state, Kentucky realizes the importance of industry in developing her many resources. In addition to the Department of Commerce, which was created for the express purpose of promoting the economic development of the Commonwealth, there are many state agencies actively engaged in programs which, directly or indirectly, contribute materially to the solution of problems which affect our industrial growth. Since it is a statutory function of the Department of Commerce "to coordinate development plans," contact with the following state agencies and others concerned may be established through this agency.

The Kentucky Highway Department, in planning its program of development and expansion, gives every consideration to the needs of existing and proposed industries. During the year 1961, highway expenditures for the improvement and maintenance of Kentucky's highways and bridges totaled \$183,467,844. Kentucky has ranked in the upper fourth of all states in recent years in both the number of miles of highway construction and in the amount of money spent.

The Department of Economic Security will furnish data regarding potential labor supply, prevailing wage rates, characteristics of labor supply and employment and economic characteristics for any area in the State. The Department's Division of Employment Service with offices in 24 cities in the State is available at all times to assist in recruitment of workers for industry both old and new. All local offices in the State are equipped to administer specific aptitude tests for 270 different occupations as a part of the recruitment process. These tests facilitate getting the "round peg" into the "round hole" thereby helping to reduce worker turnover and training time.

The Kentucky Department of Labor has been highly successful in its relations with both management and labor. Representatives of this department are available at all times to consult with industries on any matter in which they can be of service.

The Kentucky Department of Revenue offers the services of its tax consultants to industries seeking locations within the state, as well as to resident industries.

The Kentucky Department of Commerce takes pride, not only in the services it has to offer to industries seeking locations in Kentucky, but in the service it attempts to render on a continuing basis to existing industry. Established industries have found the state to be considerate of their welfare and we welcome the opportunity to introduce representatives of prospective new industries to our present family of industries.